(c) While the amount to be repatriated cannot be estimated, it cannot exceed (a) the amount paid for acquisition of the immovable property in foreign exchange received through normal banking channels or out of funds held in foreign currency Non-Resident Account or (b) the foreign currency equivalent, as on the date of payment, of the amount paid where such payment was made from the funds held in NRE account for acquisition of the property.

Release of Grant to Gujarat

4298. SHRI BACHANILEKHRAJ: Will the Minister of FINANCE be pleased to state:

(a) the amount of Eleventh Finance Commission grant due to the Gujarat Government for the year 2000-2001;

(b) whether this amount has been released; and

(c) whether it has been released, if not the reasons therefor?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI BALASAHEB VIKHE PATIL): (a) and (b) Grants recommended by Eleventh Finance Commission (EFC) and amounts released to the Government of Gujarat for the year 2000-01 are as under:-

(Rs. in crores)

Nature of Grant	Amount for the year 2000-01 Recommended by EFC	Released
1. Grants for upgradation & special problems	94.46	55.56
2. Grants for local bodies:		
(a) Panchayats	69.61	—
(b) Urban local bodies	26.50	26.50
3. Centre's share of CRF	121.05	121.05
4. Grants from Incentive Fund	29.42	—

(c) In the case of upgradation and special problem grants, the shorfall in releases is due to the State not furnishing an approved action plan, as well as utilization details of earlier released amount. Grants from the Incentive Fund

could not be released to the State Govt, as the State has yet to prepare a Medium-Term Fiscal Reforms Programme.

As per the guidelines issued by the Ministry of Finance for utilisation of local bodies grants, such grants shall be released to States that have completed the due election process in respect of local bodies. Further, in case of delay in holding local bodies elections, funds will be deducted proportionately. Since the elections to Panchayats in Gujarat had been held only in December, 2001, the State Government is not eligible for grants for Panchayati Raj Institutions for the year 2000-01.

Tribunals for tax evasion cases

† 4299. SHRI RAJIV RANJAN SINGH 'LALAN':
SHRIKAPILSIBAL:

Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that a number of cases involving a very large amount are in dispute for tax fixation, are lying pending for settlement in courts and tribunals;

(b) if so, the number of cases lying pending till December, 2001; and

(c) the total amount which has become disputable due to the said cases?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI GINGEE. N. RAMACHANDRAN): (a) to (c) In respect of central excise duty, 9029 cases were pending in the courts and in the Customs Excise & Gold Control Appellate Tribunal as on 31.12.2001, involving an amount of Rs. 5579.25 crore. A total of 6080 cases were pending in the courts in respect of customs duty as on 31.12.2001, involving an amount of Rs. 827 crore. In respect of income tax, 110100 cases were pending in the courts and in the Income Tax Appellate Tribunal, as on 31.12.2001, involving an amount of Rs. 7460.65 crore.

Non-payment of proceeds from sale of shares

† 4300. SHRI RAJIV RANJAN SINGH 'LALAN':
SHRIKAPILSIBAL:

Will the Minister of FINANCE be pleased to state:

(a) whether Government have received complaints regarding non-

† Original notice of the question was received in Hindi.